

TO BE FILED WITH  
YOUR ASSESSOR  
ON OR BEFORE  
JUNE 30

# Special Valuation Application

• Read instructions on reverse side

FORM  
**456**

1 Applicant's Name

4 Owner of Record

2 Street or Other Mailing Address

5 Street or Other Mailing Address

3 City State Zip Code

6 City State Zip Code

8 Legal Description of Land

7 County

## ACRES DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE

8 Total acres in legal description . . . . . 8

9 Number of acres not devoted to agricultural or horticultural use . . . . . 9

10 Number of acres devoted to agricultural or horticultural use (line 8 minus line 9) . . . . . 10

**Under penalties of law,** I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to a special valuation of my property based on agricultural and horticultural use.

**sign  
here**

Signature of Applicant or Authorized Representative for the Applicant

Date

## FOR ASSESSOR'S USE ONLY

☐ APPROVED

☐ DISAPPROVED

COMMENTS: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature of Assessor

Date

## INSTRUCTIONS

**WHAT PROPERTY QUALIFIES FOR SPECIAL VALUATION.** In order to qualify for special valuation, the land must:

1. Be located outside the corporate boundaries of any sanitary and improvement district, city, or village; and
2. Be agricultural or horticultural land.

**WHO MAY FILE.** The application for special valuation shall be submitted on behalf of the owner of record of the property and signed by one of the following:

1. The owner of the land;
2. Any person of legal age duly authorized in writing to sign an application on behalf of the applicant;
3. The guardian or conservator of the applicant; or
4. The executor or administrator of the applicant's estate.

**WHEN AND WHERE TO FILE.** Applications for special valuation must be filed on or before June 30, or within thirty (30) days after the mailing of a valuation notice by the county board of equalization, with the assessor of the county wherein the land is located. An application must be filed for each separately described tract of land.

**LEGAL DESCRIPTION OF AGRICULTURAL LAND.** The legal description of the land can be found on the deed, a real estate tax receipt, or obtained from the assessor.

### **APPEAL TO COUNTY BOARD OF EQUALIZATION.**

If an application for special valuation has been disapproved by the assessor, the applicant has thirty (30) days from the date the notice of such disapproval was mailed to file a written appeal with the county clerk. It must state the reasons for the appeal. A hearing before the county board of equalization will be scheduled. A notice of the time and place of the hearing will be sent to the applicant.

**APPEAL TO THE TAX EQUALIZATION AND REVIEW COMMISSION.** Appeals from action of the county board of equalization may be taken to the Tax Equalization and Review Commission within thirty (30) days after final action of the county board of equalization. There is a filing fee of \$25.00.

**NOTICE OF VALUE.** If the application for special valuation is approved, on or before July 22 the county board of equalization shall send a valuation notice for the special and recapture value to the owner of the land and, if not the same, the applicant. Within thirty (30) days of the mailing of the valuation notice, a written protest of the special value, recapture value, or both, may be filed with the county board of equalization.

**APPEALS OF VALUE.** Appeals of the recapture valuation or the special valuation may be taken to the county board of equalization and the Tax Equalization and Review Commission in the same manner all other appeals of valuations are handled.